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FARM FAMILY RECORD BOOK

For the year from _____, 19____, to _____, 19____.



RESETTLEMENT ADMINISTRATION

WASHINGTON, D. C.

1936



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For the year from _____, 19____, to _____, 19____

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RESETTLEMENT ADMINISTRATION

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1936

Form RA-RR 107

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FARM FAMILY RECORD BOOK

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FARM FAMILY RECORDS AS AN AID TO MORE INTELLIGENT PLANNING

Purpose of the book.

This is a joint farm and home record book. It has been prepared for the use of Rural Rehabilitation and Rural Resettlement families for whom farm and home management plans have been worked out. It is hoped that every family will keep a record.

This record book will help them to check their progress in carrying out their farm and home management plans. At the end of the year these records are to be used as the basis for a study of the year's business. Such a study will help them to plan more carefully for the coming year.

General plan of the book.

The book is divided into four parts:

The first part (pp. 3-7) when filled out will show you the financial condition of your family at the beginning and end of the year of record keeping.

The second part (pp. 8-19) provides forms in which to enter from day to day all money you have received and all money you have paid out.

The third part (p. 20) provides space for making a summary and a study of the year's business.

The fourth part (pp. 22, 23) provides blanks in which to keep a record of what the farm contributes in the form of food and fuel to family living.

Additional records.

The form on page 21 has been included so that the families who wish to do so may make a detailed study of the money spent for the farm business and for payment on loans and debts, as well as for family living.

Page 24 gives information that will be useful in figuring amounts of home-produced foods.

Pages 29, 30 have been left blank. Use them to record any additional information which you would like to have.

General directions.

Directions for using the various forms are found on pages 25-28.

Questions which a study of the year's record may help you answer.

Did we receive as much as we expected from the sale of farm products?

Which particular farm operations have been most profitable? Which ones have been least profitable?

How did our estimate of the necessary expenses for the farm business compare with what we actually paid out?

How did our estimate of the necessary expenses for family living compare with the amount we actually paid out? If the totals are quite different how can the differences be accounted for?

For what personal or household items have we spent the most money? Could any of these expenditures have been reduced?

Have we made the payments on our Resettlement Administration loan and on our debts that we planned to make? If not, why?

On the basis of this year's experience what changes would it be desirable to make in the farm and home management plans for next year?

FARM INVENTORY

ITEMS	BEGINNING OF YEAR ¹		END OF YEAR ²	
	Date	Number or quantity	Date	Number or quantity
	\$		\$	
Real estate:				
Land and buildings		\$		\$
Machinery and equipment: ⁵				
Garden tools				
Automobile				
Livestock:				
Horses, mules, and work steers				
Cattle:				
Dairy cows				
Heifers (1-2 years)				
Calves				
Beef cattle				
Other cattle				
Hogs:				
Sows				
Other hogs				
Sheep:				
Ewes				
Lambs				
Other sheep				
Wool				
Poultry:				
Hens				
Chicks				
Other poultry				
Feed and seed:				
Growing crops:				
Miscellaneous supplies:				
TOTAL	X X X X	\$	X X X X	\$

¹ Enter date when farm plan was made out.

² Enter date when account for year is closed.

^{3, 4} Estimates only. Use round numbers (no cents).

⁵ List the more important items and group the rest.

HOUSEHOLD INVENTORY

ITEMS	BEGINNING OF YEAR ¹		END OF YEAR ²	
	Date _____	Number or quantity	Date _____	Number or quantity
		\$		\$
Furnishings and equipment:				
Beds.....				
Mattresses and ticks.....				
Bedding:				
Pillows.....				
Comforts and quilts.....				
Blankets.....				
Sheets.....				
Pillowcases.....				
Chairs, straight and stools.....				
Chairs, easy.....				
Floor coverings.....				
Lamps and lanterns.....				
Linen, dishes, cutlery, and glassware.....	X X X X X		X X X X X	
Tables.....				
Sewing machine.....				
Stoves, kitchen.....				
Stoves, heaters.....				
Kitchen utensils.....	X X X X X		X X X X X	
Cleaning equipment.....	X X X X X		X X X X X	
Laundry equipment.....	X X X X X		X X X X X	
Other equipment:				
Churn.....				
Refrigerator.....				
Pressure cooker.....				
Supplies, canning.....	X X X X X		X X X X X	
Supplies, other.....	X X X X X		X X X X X	
Clothing.....	X X X X X		X X X X X	
Personal belongings.....	X X X X X		X X X X X	
Food, stored: ⁵				
Meats (pounds).....				
Vegetables (pounds or bushels).....				
Fruits (pounds or bushels).....				
Food, canned (quarts):				
Meats.....				
Vegetables.....				
Fruits.....				
Other foods.....	X X X X X		X X X X X	
Fuel.....				
TOTAL	X X X X X	\$	X X X X X	\$
INVENTORY SUMMARY				
Total farm inventory (transfer from opposite page).....	X X X X X	\$	X X X X X	\$
Total household inventory.....	X X X X X		X X X X X	
Total farm and household inventory.....	X X X X X	\$	X X X X X	\$
Gain, \$..... or loss, \$.....				

¹ Enter date when home plan was made out.

² Enter date when account for year is closed.

³, ⁴ Estimates only. Use round numbers (no cents).

⁵ In estimating value follow directions given on page 28 and in footnotes on pages 22, 23.

NET WORTH STATEMENT OF FAMILY AT THE BEGINNING

REMINDER OF MONEY OWED.

Enter here such items as taxes, rent, Resettlement
and payments on principal, doctor's bills,

¹ See farm plan.

- See farm plan.
- Enter one item on a line.

AND AT THE END OF THE TWELVE-MONTH PERIOD

WHAT WE OWE	BEGINNING OF YEAR	END OF YEAR
	Date	Date
Resettlement and corporation loans.....	\$.....	\$.....
Other mortgages and liens on:		
Real estate.....		
Machinery and equipment.....		
Livestock.....		
Crops.....		
Past due interest.....		
Past due taxes.....		
Past due cash rent.....		
Notes and accounts owed.....		
Other debts.....		
TOTAL AMOUNT OWED.....	\$.....	\$.....

NET WORTH SUMMARY

Net worth at beginning of year (Subtract total owed _____ (Date))	from total owned _____ (Date))	\$ _____
Net worth at end of year (Subtract total owed _____ (Date))	from total owned _____ (Date))	\$ _____
Change in net worth (Subtract net worth at beginning of year from net worth at end of year.)		Gain, \$_____ or loss, \$_____

OF PAYMENTS TO BE MADE

Administration loan, interest on mortgages and other notes, old grocery accounts, church pledges, etc.¹

DUE AND AMOUNT TO BE PAID

PLAN FOR USE OF LAND IN FARM FOR CURRENT YEAR

Size of farm _____ acres.

RECORD OF LAND USE		ACRES	MAP OF FARM
Acreage in:			Draw a map of your farm in the space below. The map should show the arrangement, size, and shape of the fields as planned for the current year and their relationship to the farm dwelling. Indicate each field by letter.
Buildings and lots			
Garden			
Home orchard			
Total land in farmstead			
Crops			
Fallow land			
Idle crop land			
Total crop land			
Rotated pasture land			
Plowable range or pasture land not wooded			
Total plowable pasture land			
Nonplowable, nonwooded pasture land			
Nonplowable woodland pasture land			
Total nonplowable pasture land			
Total waste land, gullies, etc			
Grand total, all classes of land in farm			

ACRES IN CROPS, CROPPING PRACTICES, AND PRODUCTION FOR CURRENT YEAR

NAME OF CROP AND FIELDS IN WHICH GROWN¹

	Crop	Total Number of Acres														
	Field															
Total acres in crop																
Minus acres turned under																
Gives acres remaining in crop																
Minus acres grazed																
Gives acres remaining in crop																
Minus acres not harvested ²																
(7) Gives acres harvested																
Yield per acre																
TOTAL PRODUCTION																

¹ A single crop may be grown in a number of different fields. List the fields by letters. These letters should correspond with the letters on the map above.² For such reasons as drought, flood, hail, or insects.

REMARKS:

RECORD OF MONEY RECEIVED

Estimated receipts for year as shown on farm plan, from sale of farm products, \$ _____; from Resettlement Administration

loan, \$ _____; from other sources, \$ _____; total, \$ _____

----- and -----
(Month) (Month)

(This page is for a 2-month record)

SUMMARY FOR MONTHS OF _____ and

Balance on hand at beginning of month (in cash and in checkbook)-----	\$-----	\$-----
Plus total amount received from all sources (total of column 1)-----	\$-----	\$-----
Gives total amount that can be used during month-----	\$-----	\$-----
Minus total amount spent during month (total of column 1, opposite page)-----	\$-----	\$-----
Gives balance on hand at end of month-----	\$-----	\$-----
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or-----	\$-----	\$-----
Enter any differences as "Unaccounted for"-----	\$-----	\$-----

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."
² Totals for columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

----- and -----
(Month) (Month)

(This page is for a 2-month record)

SUMMARY FOR MONTHS OF _____ and

Balance on hand at beginning of month (in cash and in checkbook).....	\$	\$
Plus total amount received from all sources (total of column 1).....		
Gives total amount that can be used during month.....		
Minus total amount spent during month (total of column 1, opposite page).....		
Gives balance on hand at end of month.....	\$	\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or.....	\$	\$
Enter any differences as "Unaccounted for".....	\$	\$

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."
² Totals for columns 2, 3, and 4 should equal total for column 1.

² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

----- and -----
(Month) (Month)

(This page is for a 2-month record)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

----- and -----
(Month) (Month)

(This page is for a 2-month record)

SUMMARY FOR MONTHS OF _____ and _____

Balance on hand at beginning of month (in cash and in checkbook)-----	\$-----	\$-----
Plus total amount received from all sources (total of column 1)-----	\$-----	\$-----
Gives total amount that can be used during month-----	\$-----	\$-----
Minus total amount spent during month (total of column 1, opposite page)-----	\$-----	\$-----
Gives balance on hand at end of month-----	\$-----	\$-----
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or-----	\$-----	\$-----
Enter any differences as "Unaccounted for"-----	\$-----	\$-----

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."
² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

----- and -----
(Month) (Month)

(This page is for a 2-month record)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

----- and -----
(Month) (Month)

(This page is for a 2-month record)

SUMMARY FOR MONTHS OF _____ and _____

Balance on hand at beginning of month (in cash and in checkbook)-----	\$		\$
Plus total amount received from all sources (total of column 1)-----			
Gives total amount that can be used during month-----			
Minus total amount spent during month (total of column 1, opposite page)-----			
Gives balance on hand at end of month-----	\$		\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or-----	\$		\$
Enter any differences as "Unaccounted for"-----	\$		\$

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."
² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

----- and -----
(Month) (Month)

(This page is for a 2-month record)

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

----- and -----
(Month) (Month)

(This page is for a 2-month record)

SUMMARY FOR MONTHS OF _____ and

Balance on hand at beginning of month (in cash and in checkbook)-----	\$.....	\$.....
Plus total amount received from all sources (total of column 1)-----	\$.....	\$.....
Gives total amount that can be used during month-----	\$.....	\$.....
Minus total amount spent during month (total of column 1, opposite page)-----	\$.....	\$.....
Gives balance on hand at end of month-----	\$.....	\$.....
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or-----	\$.....	\$.....
Enter any differences as "Unaccounted for"-----	\$.....	\$.....

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."
² Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

----- and -----
(Month) (Month)

(This page is for a 2-month record)

TOTAL¹

\$-----| \$-----| \$-----| \$-----|

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

RECORD OF MONEY RECEIVED

----- and -----
(Month) (Month)

(This page is for a 2-month record)

SUMMARY FOR MONTHS OF and

Balance on hand at beginning of month (in cash and in checkbook)	\$		\$
Plus total amount received from all sources (total of column 1)			
Gives total amount that can be used during month			
Minus total amount spent during month (total of column 1, opposite page)			
Gives balance on hand at end of month	\$		\$
This should be the same as the total amount you have on hand in cash and the balance in your checkbook or	\$		\$
Enter any differences as "Unaccounted for"	\$		\$

¹ A partial list of anticipated sources is included in the farm plan in the table headed "Cash income."

• Totals for columns 2, 3, and 4 should equal total for column 1.

MONEY PAID OUT FOR FARM BUSINESS, FAMILY LIVING, AND PAYMENTS ON LOANS AND DEBTS

----- and -----
(Month) (Month)

(This page is for a 2-month record)

TOTAL¹

\$ \$ es ee

¹ Totals of columns 2, 3, and 4 should equal total for column 1.

SUMMARY TABLES

TABLE I

YEARLY SUMMARY OF MONEY RECEIVED AND MONEY PAID OUT

(Transferred from monthly totals)

MONTH	TOTAL AMOUNT OF MONEY RECEIVED	MONEY RECEIVED FROM—			TOTAL AMOUNT OF MONEY PAID OUT	MONEY PAID OUT FOR—		
		Sale of farm products	Resettlement Administra- tion loan	Other sources		Farm business	Family living	Payments on Resettlement Administra- tion loan and other debts
		1	2	3		4	5	6
	\$	\$	\$	\$	\$	\$	\$	\$
TOTAL								

TABLE II

YEARLY CASH SUMMARY

(This is a summary of all money received and paid out during the year)

Balance on hand at first of year ¹	\$
Receipts from sale of farm products (col. 2, above)	
Receipts from Resettlement Administration loan (col. 3)	
Receipts from other sources (col. 4)	
Total money that can be used during year	\$
Farm business expenses for year (col. 6)	\$
Family living expenses for year (col. 7)	
Payments on Resettlement Administration loan, other debts (col. 8)	
Total money paid out during year	\$
Balance on hand at end of year ²	\$
Unaccounted for	\$

TABLE III

FARM BUSINESS SUMMARY

(The purpose of this summary is to determine the net farm income for the year and the return for labor and management)

Money received from sale of farm products (col. 2, above)	\$
Minus money paid out for farm business (col. 6) ³	
Gives net cash income for year	\$
Plus or minus change in inventory (from p. 3)	
Plus value of family living from farm (from p. 23) ⁴	
Gives net farm income for year	\$
Minus interest on investment ⁵	
Gives return for labor and management	\$

¹ Same as "Cash on hand beginning of year" (see page 4).

² Same as "Cash on hand end of year" (see page 4).

³ Deduct interest payments from farm business expenses for this computation.

⁴ Total for column 3, table headed "Yearly summary of all products used by family."

⁵ Directions for obtaining this figure are given on page 26.

TOTAL MONEY PAID OUT FOR THE FARM BUSINESS, PAYMENTS ON LOANS AND DEBTS, FAMILY LIVING
(A Classified Record)

MONEY PAID OUT FOR FARM BUSINESS, PAYMENTS ON LOANS AND DEBTS

¹ Space is provided for a classified record by months of items listed in columns 2 and 4, pages 9, 11, 13, 15, 17, and 19.

² Under "Other items" list amount spent for taxes, insurance, interest, miscellaneous supplies, repairs on farm buildings, dwelling, etc.
³ See form Plan, table headed "Cash farm expenses".

³ See farm plan, table headed "Cash farm expenses."

MONEY PAID OUT FOR FAMILY LIVING¹

¹ Space is provided for a classified record by months of items listed in column 3 on pages 9, 11, 13, 15, 17, and 19.

² Enter here money paid out for church and Sunday school, books and other school supplies, newspaper, organization dues, etc. (See home management plan.)

³ See farm and home management plans

FAMILY LIVING FURNISHED BY THE FARM

FOOD OTHER THAN VEGETABLES AND FRUITS; FUEL

Enter approximate amount of dairy products, eggs, fish, and poultry at the end of each month. Record other meats as pork, beef, veal, etc., at the time animals are killed. Enter dressed weight of the animals. Enter approximate amount of fuel, sirup, cereals, etc., when they are put into storage.

In getting the value of farm products furnished, use the average farm price for the year. Value the animals butchered at the price they would have brought if sold on the hoof.

¹ Transfer from "Home management plan."

¹ Transfer from "Home management plan."
^{2, 3} Enter the number of quarts of canned meat and the pounds of lard, bacon, and fat salt pork which have been processed and stored for family use. Do not value them separately, however, since they were included when a value was placed on the hog.

FAMILY LIVING FURNISHED BY THE FARM—Continued

VEGETABLES AND FRUITS: YEARLY SUMMARY OF ALL PRODUCTS USED BY FAMILY

In the upper left-hand corner of this page list the vegetables and fruits that were used fresh during the season. Make one entry for the season for the number of pounds or bushels of each vegetable or fruit furnished.

In the lower left-hand corner list the vegetables and fruits that were stored for winter use.

To get the values of vegetables and fruits eaten fresh and stored, use the average farm price per unit during the season when these products were produced locally.

In the upper right-hand corner list under "Items" the vegetables and fruits canned and dried, and in column 1 the number of quarts canned or the number of pounds dried. Enter in column 2 the amount of fresh product used,¹ and in column 3 the value of the fresh product.²

¹ Use the information on page 24 to estimate the amount of fresh product used.

² For example, if it takes 53 pounds (1 bushel) of fresh tomatoes to make 18 quarts of canned tomatoes and the average selling price at the farm is 50 cents a bushel, 18 quarts would be valued at 50 cents.

³ See directions on page 28 for filling out this table.

CONVERSION TABLES FOR HOME-PRODUCED FOODS

CONVERSION TABLES FOR FRUITS, VEGETABLES, AND CEREALS

COMMODITY	POUNDS OF FRESH PRODUCT NEEDED FOR ONE QUART CANNED ¹	APPROXIMATE NUMBER OF POUNDS OF FRESH FOOD IN BUSHELS ²	APPROXIMATE NUMBER OF QUART JARS OF CANNED FOOD TO A BUSHEL ³	COMMODITY	POUNDS PER BUSHEL
Tomatoes.....	3	53	18	Beans, dry lima.....	56
Spinach.....	2 to 3	18	6 to 9	Peas, dry.....	60
Peas (in pod).....	2	30	15	Onions.....	54
Beans, snap.....		32		Potatoes, Irish.....	60
Beans (soup).....	1½ to 2	30	14 to 20	Sweetpotatoes.....	55 ⁴
Beets.....		52		Parsnips.....	50
Corn.....	10 to 12 ears	50	4 to 5	Rutabagas.....	56
Carrots.....	2½ to 3	50	17 to 20	Turnips.....	54
Apples.....	2 to 3	48	18 to 22 (strained)	Peanuts, unshelled:	
Peaches.....	2 to 3	48	16 to 24 (halves)	Virginia.....	22
Pears.....	2 to 3	50	17 to 25 (halves)	Spanish.....	30
Plums.....		56		Rice, rough.....	45
Strawberries.....	3 to 4	36 (24-quart crate)	9 to 12	Soybeans.....	60
				Barley.....	48
				Wheat.....	60

^{1, 3} Taken from State Extension Service bulletins.

² Taken from "Revised List of Approximate or Average Weights of Various Commodities", Division of Statistical and Historical Research, Bureau of Agricultural Economics, United States Department of Agriculture, January 1935.

* Usual weight when harvested.

TABLE OF EQUIVALENTS FOR MILK AND CREAM, DRIED FRUIT, HONEY AND SIRUPS, CEREALS, MEAT

One gallon milk weighs 8.6 pounds. (46½ quarts weigh 100 pounds.)

One gallon cream (30 percent butterfat) weighs 8.4 pounds.

One gallon milk is required for $1\frac{1}{2}$ pounds of cottage cheese.

Two and one-half gallons 4 percent milk or 1½ quarts 30 percent cream is required for 1 pound butter.

Any one of the following is approximately equal in food value to 1 quart whole milk:

1 quart fluid skim milk and 1½ ounces butter.

5 ounces American Cheddar cheese.

17 ounces evaporated milk.

4½ ounces dried whole milk.

3½ ounces dried skim milk and 1½ ounces butter.

Four to five pounds fresh fruit are required for 1 pound dried fruit.

One gallon honey weighs 12 pounds, 1 gallon maple syrup weighs 11 pounds.

One pint (1½ pounds) of molasses or heavy cane or sorgo sirup is approximately equivalent in food value to 1 pound of granulated sugar.

One gallon peanut oil weighs 7.6 pounds.

One bushel wheat yields 45 pounds whole wheat flour, 42.6 pounds refined flour.

One bushel corn yields 49 pounds nondegermed cornmeal, 33 pounds degemermed cornmeal.

Ten to eleven ounces flour make 1 pound bread.

Beef and lamb dress out 50 percent of live weight.

A well finished 200-pound hog (live weight) yields 20 pounds lard, 26 pounds salt pork or bacon, and about

Two pounds fresh meat (cut from bone) are required for 1 quart canned meat.

Two pounds fresh meat (cut from bone) are required for 1 quart canned meat.

GENERAL DIRECTIONS

Record keeping may start at any time. Start keeping the record as soon as the farm and home management plans have been developed. Enter the date when it is started.

FINANCIAL CONDITION OF THE FAMILY

Inventories (pages 2 and 3)

The inventory tables on these two pages are summaries only. For many of the items listed the values given will be very rough estimates. In order to arrive at anything like an accurate value it would be necessary to list the items in more detail than can be done here. All inventories must be taken on the same date.

Farm inventory, page 2.—The items listed under "Farm inventory" correspond to the items listed as "Assets" in the financial statement of the farm management plan. Enter the number of each class of items in the column headed "Number or quantity." At the time the plan was filled out, a value was placed on the items listed. Enter these values in the column headed "Beginning of year" and add the column. Enter the total in its proper place in the "Inventory summary" on page 3.

At the end of the year enter the number of each class of items on hand and their approximate value. Add the column headed "Value" and enter this total in its proper place in the "Inventory summary."

Household inventory, page 3.—Enter the number of items on hand. For such items as those included under "Bedding" and "Food stored" it will be possible to make a fairly accurate record of the total number. For other items such as "Kitchen utensils" and "Cleaning equipment" no number can be given. As is seen, there is space in which to add a few notes about the items. For example, under "Blankets" list the number of woolen and the number of cotton blankets. If one of the mattresses is new and three are old, make a note of this. Such notes will be helpful in explaining the figures under "Value." Estimate the value of the items listed and enter these figures under "Value" in the column headed "Beginning of year." Add this column and enter the total in its proper place in the "Inventory summary" on page 3. (For suggestions as to method of estimating the value of the stored food on hand at the beginning and at the end of the year see notes, pages 22 and 23.)

At the end of the year enter the number of each class of items on hand and their approximate value. Add the column headed "Value" and enter the total in its proper place in the "Inventory summary."

Inventory summary, page 3.—Add the figures in this table at the beginning and at the end of the year. Figure the gain or loss in dollars and enter in the proper place.

Net worth statement (pages 4 and 5)

A net worth statement is a record of what the family owns, or property (real and personal), and of what the family owes. It, therefore, shows how much the family "is worth." Net worth should be estimated at the beginning and at the end of the year in order that the family may know whether it has gone ahead or fallen behind financially.

What we own.—In the column headed "Beginning of year" fill in the date when the inventory was taken. The amount to be entered under "Notes and accounts due family" will be found in the farm management plan opposite the heading "Accounts receivable." Add the column headed "Beginning of year." At the end of the year fill out the column headed "End of year" and add it.

What we owe.—In the column headed "Beginning of year" enter the date when the farm plan was filled out. The amounts to enter in the column headed "Beginning of year" will be found in the financial statement of the farm management plan under the table headed "Liabilities." Add this column.

Since there may be some changes in the farm and household inventories and other items during the course of the year and it is assumed that some payments will be made on loans, the amounts entered in the column headed "End of year" probably will show some variation from the amounts entered in the column headed "Beginning of year."

Net worth summary.—This table will be filled in at the end of the year. Enter the date when the record was started and when it is closed. Figure the change in net worth and enter this amount in the proper place.

Plan for use of land in farm for current year (page 6)

Draw to scale a map of the farm on which you are living. The dots are included so that you may more easily draw it to scale. They are spaced one-half inch apart each way. Make the map as large as possible. Use all the space provided.

Crop production record (page 7)

Space is provided here in which to keep a record of 12 different crops. If this is not sufficient, rule another page and insert it back of this one. Be sure that the fields listed here correspond with the fields as shown on the map.

CURRENT RECORDS

Record of money received

Pages 8, 10, 12, 14, 16, and 18 have been provided for these records. (Records for 2 months are to be placed on one page.) At the top of page 8 enter the estimated receipts for the year as shown on the farm management plan. Be sure to enter money received from all sources. If checks are received from a son who is in a CCC camp, they should be entered here. If money is received from the sale of canned goods or hooked rugs, it should be recorded. After all entries for the first month have been made, add the columns and draw a double line across the page below these totals. Make the entries for the second month, add the figures for that month and enter these totals opposite the word "Total." Fill in the summary at the bottom of the page. Be sure to keep the totals for each month separate. Transfer the totals for each month to their proper place in table I, page 20.

Record of money paid out

Pages 9, 11, 13, 15, 17, and 19 have been provided for these records. At the top of page 9 enter the estimated expenses for the year for the farm business and for family living. (See the farm and home management plans.)

In the column headed "Items" list such articles as tobacco and cleaning supplies separate from food even though they were purchased from the grocer. In the column headed "Total" the amount spent for all three items will, of course, appear in the column headed "Money paid out for family living." Transfer the totals for each month to their proper column in table I, page 20.

Enter goods traded as you would enter any cash transactions. For example, if 3 dozen eggs at 20 cents a dozen are exchanged at the store for 10 pounds of sugar at 6 cents a pound, record the sale on the page headed "Record of money received." Enter 3 dozen eggs at 20 cents under "Items" and \$0.60 in column 1, and also in column 2. On the "Money paid out" page enter 10 pounds of sugar in the column headed "Items" and \$0.60 in column 1 and also in column 3. Similarly, if a day's labor is exchanged for two bushels of seed potatoes and seed potatoes are selling at the farm for 75 cents a bushel, enter under "Items" on the "Money paid out" page, two bushels of seed potatoes at 75 cents a bushel. Enter \$1.50 in column 1 and also in column 2. On the "Record of money received" page, enter 1 day's labor under "Items" and \$1.50 in columns 1 and 4.

If goods are charged, keep a list of the purchases but do not enter them in the monthly record until they are paid for. If they are being paid for on the installment plan, enter each payment when it is made. For example, if a payment is made on a doctor's bill, enter it in the column headed "Family living"; if a payment is made on a cow that has been purchased, enter the payment in the column headed "Farm business."

SUMMARIES

Summary tables (page 20)

Table I, Yearly summary of money received and money paid out.—The entries on this table are to be made at the end of each month. At the end of the year add the columns. Check the amount actually received and paid out against the estimated receipts and expenses for the year. (See entries at top of pages 8 and 9.)

Table II, Yearly cash summary.—The balance on hand at first of year will be found in the table headed "What we own", on page 4. The receipts for the year as well as the expenses for the year will be found in Table I, above.

Table III, Farm business summary.—The totals for this table will be obtained from tables I and II, page 20, the "Inventory summary" table, page 3, and from the "Yearly summary of all products used by the family", page 23.

Interest on investment is obtained by taking 5 percent of the average farm inventory, page 2. Net farm earnings are thus divided between the amount that the invested farm capital would produce at 5 percent interest and that which the operator receives for his labor and management.

Classified record of money paid out, page 21. For the families who wish to do so, space is provided for them to keep a classified record of how their money was spent. The headings used in these tables are those found in the farm and home management plans. Enter the anticipated expenses for each of these groups of items at the top. At the end of each month classify the entries listed under "Items" on pages 9, 11, 13, 15, 17, and 19 under these headings and enter the totals in their proper place.¹ At the end of the year, total the columns. Check amounts actually paid out against estimates made at the beginning of the year of record keeping.

¹Tables, page 21.

FAMILY LIVING FURNISHED BY THE FARM

These pages are provided in order to record the quantity and value of the food and fuel furnished for family living. Some of the entries on these two pages under the heading "Quantity furnished" will be made at the end of each month, other entries will be made at the end of the growing season.

Food other than vegetables and fruits; fuel (page 22)

The amounts to be entered under "Quantity planned for current year" will be found in the home management plan.

Under "Quantity furnished" enter at the end of each month the approximate amount of dairy products, eggs, fish, and poultry used.

Record such meats as pork, beef, veal, etc., at the time the animals are killed. Enter live and dressed weight of the animals. (For directions for changing live weight to dressed weight, see conversion tables, page 24.)

In figuring the value of the hogs, lambs, and other animals butchered, use the price per animal they would have brought if sold on the hoof.

Enter such items as fuel, sorghum, flour, cereals, etc., at the time that they are put into storage.

In figuring the value of the home-produced fuel (wood or coal) furnished, use the average farm price in your community for a cord or a load.

Record the quarts of canned meat and the pounds of lard, bacon, and fat salt pork at the time that the meat is canned, the lard is rendered, or the bacon and fat salt pork are processed.

Do not place any value on the lard, bacon, and fat salt pork furnished and the meat canned since these products have already been included when a value was placed on the live animal.

Vegetables and fruits (page 23)

Vegetables and fruits used fresh and stored (left-hand side, page 23).—Keep a list on a calendar or in a composition book of the kinds of fresh vegetables and fruits used and the approximate amounts. At the end of the season enter these figures in the table in the upper left-hand corner.

Enter stored vegetables and fruits at the time they are put into storage. It is assumed that the figures entered here under "Quantity furnished" will be larger than those entered under "Quantity planned" in the home management plan. The latter estimates are consumption figures and do not provide for waste in harvesting or for spoilage.

Because of the limited space provided on this page it will be necessary in entering these items to combine products that are alike. For example, add together the pounds of spinach, chard, turnip, and other greens used and enter as "Green leafy vegetables"; add together the quarts of raspberries, strawberries, and blackberries used and enter as "Berries."

In figuring the value of the fresh and stored vegetables and fruits furnished, use the average farm price per unit during the season when these products were available locally.

Vegetables and fruits canned and dried (upper right-hand corner, page 23).—At the end of the canning season enter the number of quarts of canned vegetables and fruits and the number of pounds of dried products in column 1. In column 2 of this table enter the quantity of fresh product used. (For suggestions as to how this is to be done, see footnote, bottom of page 23, and conversion tables, page 24.)

In figuring the value of the vegetables and fruits canned and dried, multiply the quantity of the fresh product used by the farm price for that product. (See footnote, bottom of page 23.)

Yearly summary of all products used by the family (lower right-hand corner, page 23)

Column 1, Quantity planned.—The totals for this column will be found on page 22.

Column 2, Quantity used.—Enter the food and fuel actually used during the year of record keeping.

Except for the first four items in this column, whole milk, cream, eggs, fish, and game, the entries in column 2, "Quantity used" may be somewhat different from those in the columns headed "Quantity furnished", since not all of the meat, cereals, vegetables, fruits, etc., furnished (that is, produced) will be used during the current year. Some of these products will be carried over to the next year in the form of canned, salted, and smoked meats, flour and meal, stored, canned, and dried vegetables and fruits. The amounts of these latter products on hand at the end of the 12-month period will be entered in the household inventory on page 3.

To obtain the amount of stored vegetables, and fruits, meats, fats, and other stored foods used during the year proceed as follows: To the quantity of each of the various kinds of foods on hand at the time the beginning inventory is taken, add the quantity furnished during the 12-month period. From this total subtract the amount on hand at the end of the 12-month period.

Column 3, "Value."—For the first five items in this column, milk, skim milk, cream, eggs, and fish, the entries will be the same as the entries under "Total money value" on page 22.

To determine the value of the meat used during the 12-month period, multiply the quantity used by the value per pound. (The value of the animal as given on page 22, divided by the dressed weight of the animal, gives the value per pound of fresh meat.)

Make no entry for the value of canned meat, lard, bacon, and salt pork used, since these items have been included when a value has been placed on the meat.

The value of the fuel used during the 12-month period will be obtained by multiplying the quantity used by the value per cord or load.

Do the same thing to obtain the value of the honey, sirup, sorghum, flour, and cereals used during the year.

For the vegetables and fruits used fresh, the figure entered in column 3 will be the same as the total for column 3 above.

The value of the vegetables and fruits stored will be obtained by multiplying the quantity used by the value per pound or bushel when placed in storage.

To obtain the value of the canned vegetables and fruits used by the family during the 12-month period, multiply the quarts used by the value per quart. (The method for figuring the value of a quart at farm prices is given in a footnote on page 23.)

To obtain the value of dried vegetables and fruits used, multiply the pounds of fresh products required by the value per pound of the fresh product.

NOTE.—In farm account books the usual method of estimating the value of food and fuel furnished the family is to show what the farmer would have received for the goods had he sold them. This total is added to the money received from the sale of farm products and so becomes part of the complete record of returns from the farm. Since this is a joint farm and home account book it is this method of estimating that is recommended here.

It is recognized, of course, that in account projects in some of the States other methods are used. If any family using this book wishes to estimate the value of the goods furnished at the price it would have had to pay had it purchased them at retail, this may be done. In this case it is suggested that a fourth column be added to the table on page 23, headed "Yearly summary of all products used by the family" and that the retail prices of the goods furnished be entered here.

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Resettlement
Farm family ad
H. Denson, BAE

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